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May 2, 2014

Honorable Naomi Riece Buchwald, U.S.D.J.
Southern District Court of New York
500 Pearl Street
New York, New York 10007

RE: Calumba et al. v. Massey et al.
Docket No. 13-cv-8936 (NRB)

Dear Judge Buchwald,

I am the counsel for the defendants. After carefully reviewing the letter of this Honorable Court dated April 18, 2014, the Defendants have decided to discontinue their counterclaims. However, I am of the opinion that the claims of the Plaintiffs are also barred by statute of limitation. In the second affirmative defense raised by Defendants, it is clearly written that the complaint is barred by applicable statute of limitation.

Respectfully Submitted,

/s/

Satish K. Bhatia, Esq. (SB 9222)